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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 13/2023-State Tax(Rate)

Sachivalaya, Gandhinagar, 20th October, 2023

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No.(GHN-83)GST-2023/S. 11(1)(74)GST Cell:- In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-41) GST-2017/S.11 (1) (7)-TH dated the 30th June, 2017 being Notification No. 12/2017-State Tax (Rate), namely:-

In the said notification, in the Table,-

- (1) after serial number 3A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of - (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	Nil	Nil";

- (2) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

- (3) against serial number 7, in column (3), in the Explanation, in item (a), in sub-item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
- (4) against serial number 8, in column (3), in the proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;
- (5) against serial number 9, in column (3), in the first proviso, in item (i), after the words “Department of Posts”, the words and brackets “and the Ministry of Railways (Indian Railways)” shall be inserted;

By order and in the name of the Governor of Gujarat,

JAYESH JOSHI,

Joint Secretary to Government.

